

General License Terms DaRT Reader

taxforge · owner Felix Lamp · Drosselweg 2, 65232 Taunusstein, Germany

Note: This is a non-binding English translation of the German „Allgemeine Lizenzbedingungen DaRT Reader“, provided for convenience. In the event of any discrepancy or dispute as to interpretation, the German version shall prevail.

1. Scope and Subject Matter of the Agreement

- 1.1 These General License Terms (“Terms”) apply to the paid, time-limited provision of the desktop application “DaRT Reader” (“Software”) by taxforge, owner Felix Lamp, Drosselweg 2, 65232 Taunusstein, Germany (“Licensor”), to the customer designated in the order form (“Licensee”).
- 1.2 The agreement is concluded upon acceptance of the Licensee’s order by the Licensor in text form, at the latest upon provision to the Licensee of the access information required for use (in particular license key or log-in data).
- 1.3 Deviating or supplementary terms of the Licensee, in particular purchasing terms, shall not become part of the agreement, even if the Licensor does not expressly object to them or renders performance with knowledge of them.
- 1.4 The Software is a technical tool for reading, validating, exporting and providing SAP DaRT extracts for the purposes of tax compliance, the preparation and support of tax field audits and external audits, internal controls and data analysis. It enables in particular the reading and display of DaRT extract files, the validation of checksums to ensure data integrity, the export of tables as CSV files and the writing of data into relational databases via JDBC driver. The Software is available for the Microsoft Windows and macOS operating systems and can be operated via a graphical user interface as well as via the command line. The sole authoritative basis for the agreed quality is the service description as at the time the agreement is concluded, available at <https://www.taxforge.com/docs/index.html>.
- 1.5 In providing and maintaining the Software, the Licensor renders exclusively an information technology (data) service. Tax, legal or business advice and commercial assistance in tax matters within the meaning of section 1 of the German Tax Consultancy Act (Steuerberatungsgesetz, StBerG) are not part of the services owed. The data generated, written or exported by the Software do not constitute any tax assessment, information or recommendation.
- 1.6 Responsibility for the tax evaluation, for the substantive review of the processed data and for its use – in particular in tax returns, tax filings, vis-à-vis tax authorities or in audit proceedings – lies solely with the Licensee. The Licensee shall ensure that the data provided by the Software are independently reviewed by a qualified professional before any such use. The control and review obligations under the warranty provisions, in particular the review of the log files and the use of the validation function, remain unaffected.

2. Delivery and Installation of the Software

- 2.1 The Licensor shall make the Software available to the Licensee for download on its website, unless the parties have agreed on another medium for handover. The Licensee shall be provided with the access information required for use of the Software (in particular license key or log-in data).
- 2.2 For documentation purposes, the Software includes an online description of its essential functionalities (“User Manual”).
- 2.3 The Licensor does not owe installation of the Software on the Licensee’s systems; the Licensee is solely responsible for this.

3. Maintenance

- 3.1** The Licensor is obliged to maintain the contractually agreed quality of the Software during the term of the agreement ("Maintenance").
- 3.2** The Licensor is obliged to modify or adapt the Software only where modifications or adaptations are necessary for the Maintenance of the Software in order to preserve the scope of functions set out in the service description. In all other respects, the Licensor is obliged to modify, adapt or further develop the Software only if the parties agree on this separately. Without such a separate agreement, the Licensor is in particular not obliged to further develop the Software.
- 3.3** Updates are provided at the Licensor's own discretion. The Licensee has no claim to updates.
- 3.4** The manner of provision is determined at the Licensor's reasonable discretion by making updates available for download over the internet. The Licensor shall notify the Licensee of available downloads by e-mail to the e-mail address notified to it.
- 3.5** The Licensee is obliged to install updates before the next use of the Software. If the Licensee uses the Software without installing an update provided under Clause 3.4, the Licensee may not derive any rights from malfunctions of the Software that would not have occurred with the updated version. This applies in particular to corrected errors and closed security vulnerabilities.

4. Grant of Rights

- 4.1** Upon full payment of the fees owed, the Licensor grants the Licensee the non-exclusive, worldwide, non-transferable and non-sublicensable right, limited in time to the term of the agreement, to use the Software within the scope described in these Terms. Use of the Software in accordance with the agreement includes, in addition to download and installation, loading into main memory, display and execution of the Software provided.
- 4.2** To the extent necessary for use in accordance with the agreement, the Licensee is entitled to reproduce the Software supplied. Loading the Software into main memory is in particular to be regarded as reproduction necessary for use in accordance with the agreement. In addition, the Licensee is entitled to make one reproduction for backup purposes ("Backup Copy"). The Licensee is obliged to mark this Backup Copy as such and to affix a copyright notice of the manufacturer. The Licensee is itself responsible for creating backup copies of its data.
- 4.3** In all other respects, the Licensee is not entitled to reproduce the Software unless otherwise provided by law.
- 4.4** The Licensee is not entitled to sell the Software or the Backup Copy thereof, including the documentation and other accompanying materials supplied, to third parties or to otherwise provide them to third parties (in particular by renting or lending). Excepted from the prohibition on resale and provision to third parties set out in sentence 1 is the provision of the Software to such third parties as are not granted an independent right of use and who are subject to the Licensee's instructions with regard to the use of the Software.
- 4.5** Unless otherwise provided by law, the Licensee is not entitled to modify or adapt the Software, unless the modification or adaptation constitutes the removal of a defect necessary for use of the Software in accordance with the agreement and the Licensor is in default with such removal.

5. License Model, Scope of License and Reservation of Rights

- 5.1** The license is granted per SAP system. The Licensee receives the non-exclusive, non-transferable right to use the Software for processing DaRT extracts from the licensed SAP system.
- 5.2** A license entitles the Licensee to use the Software in connection with the number of SAP systems stated in the order. Additional licenses are required for use with further SAP systems.
- 5.3** Sublicensing to third parties, including within a group of companies, is not permitted without the prior written consent of the Licensor.

- 5.4 All rights in the Software, in particular copyrights and other industrial property rights, remain with the Licensor or with the respective rights holders. The Licensee acquires only the simple (non-exclusive) rights of use expressly granted in these Terms; no further transfer of rights takes place.
- 5.5 The Licensee shall not remove or alter any copyright notices, trademarks or other proprietary notices in the Software.
- 5.6 The Licensee acknowledges and agrees that the Licensor is entitled to take appropriate technical measures to protect against use not in accordance with the agreement. Use of the services in accordance with the agreement must not thereby be impaired more than insignificantly.
- 5.7 For this purpose the Licensor uses a license server component. To protect against unauthorised use, the Software verifies the license entitlement cyclically via a central license server provided by the Licensor. The verification covers exclusively whether the DaRT extracts processed originate from an SAP system licensed according to the order form and whether a valid license exists for that SAP system. The customer system is identified exclusively by the unique SAP system ID (SID) and/or the SAP installation number.
- 5.8 The Licensee shall notify the Licensor of the SID and/or installation number of the SAP systems to be licensed in the order form and shall inform the Licensor without undue delay in text form if these identifiers change, in particular as a result of a system copy, a system migration or a new installation. The Licensee shall ensure that the Software can reach the license server.
- 5.9 Where there are concrete indications of use not in accordance with the agreement, the Licensor may request information from the Licensee in text form as to which SAP systems the DaRT extracts processed with the Software originate from. The Licensee shall provide this information within 10 working days. The Licensee may satisfy this obligation by submitting the SAP system IDs (SID) and installation numbers of the systems used. An on-site audit shall take place only if the information is not provided or is provided incompletely, and then upon notice of at least 20 working days, during normal business hours, no more than once per contract year and, if the Licensee so requests, by a third party bound to professional secrecy who reports only the audit result to the Licensor. If the audit reveals use with unlicensed SAP systems, the Licensee shall bear the license fees for those systems retroactively from the start of such use as well as the costs of the audit.

6. Open Source and Third-Party Components

- 6.1 The Software contains open source software as well as further third-party components. A list of these components including the respective applicable license terms is available at <https://www.taxforge.com/docs/about/licenses/>, and the license valid at the time the agreement is concluded becomes part of these Terms.
- 6.2 The respective license terms of the rights holders take precedence for these components. To the extent that such terms grant the Licensee more extensive rights or contain mandatory provisions, they take precedence over the provisions of these Terms with respect to the components concerned.
- 6.3 The Licensee undertakes to comply with the third-party license terms applicable to these components when using the Software.

7. Demo Version

- 7.1 Where the Licensor provides a free demo version of the Software, this serves exclusively for evaluation of the Software by the potential Licensee.
- 7.2 The demo version may not be used for productive purposes.
- 7.3 Passing the demo version on to third parties is prohibited without the express written permission of the Licensor.
- 7.4 The Licensor reserves the right to limit the functionality of the demo version.

8. Fees

- 8.1** The annual license fee agreed in the order form shall apply.
- 8.2** The license fee is payable annually in advance. The first payment is due within 14 days after conclusion of the agreement. Subsequent invoices are issued on each anniversary of the commencement of the agreement.
- 8.3** In the event of late payment, the Licensor is entitled to charge default interest at the statutory rate.
- 8.4** The Licensor is entitled to adjust the fees annually at its reasonable discretion, in particular to account for increased costs. Price adjustments shall be notified to the Licensee in text form. If the fees increase by more than 5%, the Licensee may terminate the agreement by declaration in text form within 3 weeks of receipt of the notice of the fee adjustment.
- 8.5** All payments by the Licensee shall be made without deduction. If the Licensee is required by mandatory law to withhold taxes (in particular withholding tax) from the license fee, the amount payable shall be increased so that, after such deduction, the Licensor retains the full net amount agreed. Upon request, the Licensee shall evidence amounts withheld by means of appropriate official certificates so that the Licensor may claim a credit or refund.

9. License Deactivation in the Event of Late Payment

- 9.1** If the Licensee is in default of payment (section 286 of the German Civil Code, BGB) of the agreed fees or of a not insignificant part thereof, the Licensor is entitled, after prior notice, to temporarily block access to the Software or to temporarily deactivate the license keys (defence of non-performance of the contract pursuant to section 320 BGB).
- 9.2** Notice of the blocking shall be given in text form (e.g. by e-mail), setting a grace period of at least 14 days from the notice.
- 9.3** The Licensee's obligation to pay the agreed fees remains unaffected during the period of a justified block.
- 9.4** The license shall be unblocked / reactivated without undue delay upon full receipt of the outstanding payments.

10. Obligations of the Licensee

- 10.1** The Licensee undertakes to use the Software only within the scope of the license granted and in particular to process only extracts from the licensed SAP system.
- 10.2** The Licensee is not entitled to decompile or disassemble the Software or otherwise determine its source code, unless this is mandatorily permitted under section 69e of the German Copyright Act (UrhG).
- 10.3** The Licensee may not rent, lease or otherwise make the Software available to third parties for a fee.
- 10.4** The Licensee bears sole responsibility for securing and protecting the data processed and exported with the Software. This includes in particular securing target databases, establishing appropriate access permissions, securing exported files (e.g. CSV files) and creating backups. The Licensor assumes no liability for data loss, unauthorised access or other damage attributable to inadequate security measures on the part of the Licensee.

11. Warranty

- 11.1** The Licensor warrants that, when used properly, the Software has the functions which are the subject matter of the agreement and operates substantially free of defects.
- 11.2** Defects shall be notified by the Licensee in text form without undue delay after discovery.

- 11.3** In the event of a defect, the Licensor is initially entitled to effect subsequent performance. This may be done by providing a corrected version or a workaround. A workaround shall be deemed subsequent performance for as long as the usability of the Software for the purpose contemplated by the agreement is not impaired more than insignificantly.
- 11.4** If subsequent performance does not succeed within a reasonable period set by the Licensee in text form, the Licensee may reasonably reduce the fees for the period of significant impairment of use. Subsequent performance shall be deemed to have failed if two attempts at subsequent performance have been unsuccessful, if the Licensor seriously and definitively refuses subsequent performance, or if subsequent performance is impossible or unreasonable for the Licensee. A reasonable period is generally 10 working days from receipt of the notice of defect pursuant to Clause 11.2.
- 11.5** If subsequent performance pursuant to Clause 11.3 has definitively failed and the use of the Software for the purpose contemplated by the agreement is thereby significantly impaired, the Licensee may terminate the agreement extraordinarily in text form with effect for the future. In this case the Licensor shall refund pro rata the license fee paid in advance for the period after the termination takes effect. Any further claims of the Licensee, in particular for damages, are governed exclusively by Clause 12.
- 11.6** A right of the Licensee to remedy defects itself and to reimbursement of the expenses necessary for this (section 536a(2) BGB) exists only if the Licensor is in default with the removal of the defect or if immediate removal is necessary to preserve or restore the existence of the Software.
- 11.7** The Software is designed to write as much data as possible when processing DaRT extracts, even where individual records are faulty. Faulty records are recorded in a log file. The Licensee is obliged to review the log files after each processing operation.
- 11.8** The Licensor does not warrant the completeness or accuracy of the data written, in particular where this is attributable to defects in the source data of the DaRT extract. The Licensee bears responsibility for verifying the processed data using the tools provided.

12. Liability

- 12.1** The Licensor is liable without limitation for damage caused intentionally or by gross negligence, for culpable injury to life, body or health, and in the case of claims under the German Product Liability Act or arising from expressly assumed guarantees. A guarantee exists only where an assurance is expressly designated as a "guarantee".
- 12.2** In the event of a slightly negligent breach of material contractual obligations, liability is limited to the foreseeable damage typical for the agreement, but in no case exceeding the fees paid by the Licensee for the use of the Software in the 12 months preceding the occurrence of the damage. Material contractual obligations are those obligations whose fulfilment is essential to the proper performance of the agreement or whose breach jeopardises the achievement of the purpose of the agreement and on whose observance the Licensee may regularly rely. In the cases covered by this paragraph, the Licensor's liability is limited to direct damage. The Licensor is not liable in these cases for indirect damage, consequential damage or lost profits.
- 12.3** The Licensor's strict liability for defects already existing at the time the agreement is concluded or at the time the Software is provided (section 536a(1), first alternative, BGB) is excluded. The Licensor is liable for such initial defects only where it is at fault (intent or negligence) or where it has fraudulently concealed the defect.
- 12.4** The Licensor is not liable for the accuracy, completeness or integrity of the data processed by the Licensee with the Software.

13. Indemnity Against Intellectual Property Claims

- 13.1** The Licensor warrants to the Licensee that the Software does not infringe any third-party rights ("IP Infringement"). The Licensor shall defend the Licensee at its own expense against third-party claims to the extent it is alleged that use of the Software in accordance with the agreement infringes a third party's copyright, trademark or patent rights, and shall indemnify the Licensee against damages and costs finally awarded by a court or agreed by the Licensor in settlement. This is subject to the condition that the Licensee (a) notifies the Licensor without undue delay in writing, (b) leaves the sole conduct of the legal defence and of any settlement to the Licensor and grants the necessary support and authority, and (c) makes no admission and enters into no settlement without the Licensor's prior written consent.
- 13.2** The indemnity does not apply to the extent the claim is based on (a) a modification of the Software by the Licensee or a third party; (b) a combination or use of the Software with hardware or software not supplied by the Licensor, where the infringement would not have occurred without such combination; (c) use contrary to these Terms or the documentation; (d) specifications, data or instructions of the Licensee; or (e) continued use after the Licensor has provided a modified or replacement non-infringing version.
- 13.3** In the event of an infringement, the Licensor is entitled, at its option, to (a) procure for the Licensee a right of use, (b) modify the Software so that it no longer infringes, or (c) replace it with an equivalent, non-infringing version. If no option is available at economically reasonable expense, either party may terminate extraordinarily; the Licensor shall refund pro rata the license fee paid in advance for the unused period.
- 13.4** The Licensor's liability under this indemnity is limited in amount to the amount stated in Clause 12.2. This provision is exhaustive for claims of the Licensee due to IP Infringement by the Software.

14. Term and Termination

- 14.1** The agreement begins upon conclusion of the agreement in accordance with Clause 1.2 and has a term of one year.
- 14.2** The agreement is automatically extended by a further year in each case unless terminated with three months' notice to the end of the respective contract period.
- 14.3** The right to extraordinary termination without notice for good cause remains unaffected. Good cause exists in particular where the Licensee intentionally or negligently breaches a material obligation under these Terms or is more than 30 days in default with payment of the license fee.

15. Deletion

- 15.1** Upon termination of the agreement, the Licensee is obliged to cease using the Software and to delete the Software and all program copies (including the Backup Copy) as well as all documentation, materials and other records provided.
- 15.2** Any use of the Software after termination of the agreement is unlawful.
- 15.3** At the Licensor's request, the Licensee is obliged to confirm the deletion pursuant to Clause 15.1 to the Licensor in text form.

16. Confidentiality

- 16.1** The parties are obliged to keep permanently secret all information about the other party which becomes known to them in connection with the agreement and which is marked as confidential or is recognisable as trade or business secrets from other circumstances (hereinafter: "Confidential Information"), not to pass it on to third parties and not to exploit it in any other way, unless the other party has expressly consented to the disclosure or use in text form or the information must be disclosed by operation of law, court decision or administrative decision.

- 16.2** This obligation does not apply to information which (a) was already known to the receiving party or was independently developed by it, (b) is or becomes generally known without breach of the confidentiality obligations assumed, or (c) is disclosed to the other party by a third party without breach of a confidentiality obligation.
- 16.3** Where a statutory, administrative or judicial disclosure obligation exists, disclosure is permitted. The affected party shall inform the other party in advance to the extent legally permissible.
- 16.4** This obligation shall continue to apply after termination of the agreement.

17. Final Provisions

- 17.1** The Licensee may set off only against counterclaims that are undisputed, have been finally determined by a court or are ready for decision. The Licensee may exercise a right of retention only in respect of counterclaims arising from the same contractual relationship.
- 17.2** The Licensee may transfer rights and obligations under the agreement to third parties only with the prior consent of the Licensor in text form; consent may be refused only for good reason. The Licensor is entitled to engage subcontractors to fulfil its obligations; its responsibility towards the Licensee remains unaffected. For transfers to group companies within the meaning of section 15 of the German Stock Corporation Act (AktG), notification in text form is sufficient.
- 17.3** Declarations and notices under this agreement require text form, unless written form is expressly agreed, and may in particular be made by e-mail. The contact addresses stated in the order form are authoritative. Changes shall be notified to the other party without undue delay in text form; until receipt of such notification, a declaration sent to the last known address shall be deemed to have been received.
- 17.4** The Licensor is entitled to name the Licensee, stating its company name and company identifier, as a reference customer on its website and in sales materials. The Licensee may object to this at any time in text form; the Licensor shall then remove the reference within 30 days. Any further information, in particular regarding project content or fees, requires the prior consent of the Licensee in text form.
- 17.5** Amendments and additions to the agreement must be made in writing. This also applies to any waiver of this written form requirement.
- 17.6** Should individual provisions of these Terms be or become invalid, unlawful or unenforceable, this shall not affect the validity, lawfulness and enforceability of the remainder of the agreement. The parties undertake to replace invalid provisions with valid ones that come as close as possible to the economic purpose of the invalid provision.
- 17.7** The law of the Federal Republic of Germany applies, excluding the UN Convention on Contracts for the International Sale of Goods.
- 17.8** If the Licensee is a merchant, a legal entity under public law or a special fund under public law, the exclusive place of jurisdiction for all disputes arising from the agreement is the Licensor's registered office.
- 17.9** These Terms are a translation of the German „Allgemeine Lizenzbedingungen DaRT Reader“, which are provided for convenience only. In the event of any discrepancy or dispute as to interpretation, the German version shall prevail.